

State of California
BOARD OF EQUALIZATION

OIL SPILL RESPONSE, PREVENTION, AND
ADMINISTRATION FEES REGULATIONS

Regulation 2240. PETROLEUM PRODUCTS.

Reference: Section 46021, Revenue and Taxation Code.

(a) "Petroleum products" means a hydrocarbon product that is all of the following:

- (1) a liquid at standard conditions of temperature and pressure (60 degrees Fahrenheit and 14.7 pounds per square inch absolute);
- (2) the product of fractionation, distillation, or other refining or processing of crude oil; and
- (3) that is used as, useable as, or may be refined as, a fuel or fuel blendstock.

(b) Petroleum products includes, but is not limited to, the following hydrocarbon products:

- (1) alcohol fuels containing petroleum products,
- (2) aviation fuel,
- (3) benzene and benzene hydrocarbon liquids,
- (4) bunker fuel,
- (5) crude hydrocarbon feedstock (containing butyraldehydes and ethylpropyl acrolein),
- (6) diesel fuel,
- (7) gasoline and gasoline feedstocks,
- (8) jet fuel,
- (9) methyltertiarybutylether (MTBE) produced from crude oil feedstocks,
- (10) naphtha,
- (11) oil (including base oil, sump, oil sludge, oil refuse, and oil mixed with waste)
- (12) toluene, and
- (13) transmix.

(c) Petroleum products does not include:

- (1) Any hydrocarbon product that is not a liquid at standard temperature and pressure (for example asphalt, coke, liquid petroleum gas, solid greases and wax),

- (2) Ammonia, and

(3) MTBE and other substances that are produced from non-crude oil derived feedstocks. MTBE will be considered a petroleum product produced from crude oil derived feedstocks and therefore subject to the fee unless the manufacturer or other party who has held title or possession to the MTBE has provided acceptable documentation to the fee payer, which documentation the fee payer has made available for inspection to the board, which indicates that the source of the feedstocks used to produce the MTBE was non-crude oil derived feedstocks. Acceptable documentation includes, but is not limited to, certifications, written statements, invoices, product descriptions, or any other representation which shows that the composition of the feedstocks used in manufacturing was non-crude oil derived and which documentation was provided to any person prior to the delivery of the product at any marine or other terminal.

History: Adopted March 28, 2001, effective July 6, 2001.

Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the applicable law and to aid in the administration and enforcement of that law. If you are in doubt about how the law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.